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Order Filed on August 24, 2020
by Clerk
U.S. Bankruptcy Court
District of New Jersey

**IN THE UNITED STATES BANKRUPTCY COURT
District of New Jersey**

In the Matter of:	}	Case No. 19-16714-CMG
	}	Chapter 13
Luis Garro	}	
	}	Hearing Date: 8/19/2020; 9:00am
	}	Oral Argument Waived Unless
Debtor(s)	}	Objections Are Filed
	}	

**ORDER TO MODIFY/REDUCE/EXPUNGE TAX CLAIM #5 FOR THE NEW JERSEY DIVISION
OF TAXATION**

The relief set forth on the following pages, numbered (2) through (2) is hereby **ORDERED**.

DATED: August 24, 2020


Honorable Christine M. Gravelle
United States Bankruptcy Judge

The attorney for the Debtors having filed a Motion to modify/reduce/expunge the Tax Claim of the New Jersey Division of Taxation in this Chapter 13 bankruptcy and after notice and opportunity for hearing having been given to all creditors and other parties in interest, and a hearing having been held by the Court, and the Court having considered all applications for allowances,

It is hereby ORDERED that the Trustee is authorized to pay the filed late proof of claim No.: 5 through the plan in the manner set forth below:

It is hereby ORDERED that the New Jersey Tax claim No.: 5 should be reduced to a **priority claim** in the amount of \$68.53 for the 2018-2019 Tax Period ;

It is FURTHER ORDERED that the balance of the **estimated Secured and Priority claim** for Sales and Use tax for years 2004 through 2016 in the amount of \$264,635.81 shall be **expunged** since all returns were filed, and the debtor has no estimated tax liability for those years;

It is FURTHER ORDERED that the **estimated Priority claim for GIT-ER and Sales and Use Tax** for the 2012 through 2019 tax period in the amount of \$120,000.00 should also be **expunged** since the debt does not correspond to the debtors tax identification number;

It is FURTHER ORDERED that the remaining tax liability for TGI-EE and cost for tax years 2011 through 2014, is hereby classified as a general unsecured claim in the amount of \$16,201.93 and shall be treated pro rata with other unsecured creditors pursuant to the terms of confirmation and;

It is FURTHER ORDERED that the movant shall serve copies of this order on the Debtor, and trustee and any other party who entered an appearance, on this motion.
